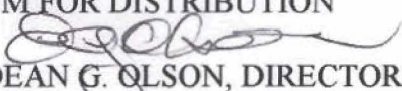


Department of Energy

Washington, DC 20585

April 12, 2007

MEMORANDUM FOR DISTRIBUTION

FROM: 
DEAN G. OLSON, DIRECTOR
OFFICE OF FINANCE AND ACCOUNTING

SUBJECT: Roll-Forward Reporting Procedures for Property, Plant and Equipment
and Inventory and Related Property

The Office of Finance and Accounting has developed and placed in STARS production a DOE PP&E Roll-Forward Allottee Report and a DOE Inventory Roll-Forward Allottee Report. The Department is required to report the information contained on the reports to the Department of the Treasury as part of the Treasury Closing Package. The respective reports measure changes in either PP&E capital assets or Inventory assets for the fiscal year. The changes captured on the reports include capital acquisitions, transfers, inventory sold, revaluations/adjustments, accumulated depreciation, and allowance for inventories.

The attached procedures are provided for your use when reviewing the above-mentioned STARS reports. As stated in the procedures, each Field Office, Power Marketing Administration, and FERC must review the reports on a quarterly basis and take appropriate action in order for the reports' tiepoint difference to equal zero.

Should you have questions or comments regarding the procedures, please contact Greg Dulovich at (301) 903-4701 or email greg.dulovich@hq.doe.gov.

Attachments



Printed with soy ink on recycled paper

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